



Crow Country

## EXECUTIVE BRANCH OF THE APSÁALOOKE NATION

Post Office Box 159 -BACHEEITCHE Avenue  
Crow Agency, Montana 59022  
P: 406.638.3700/3715 F: 406.638.3881

SENATE TAXATION

EXHIBIT NO. 1

DATE 3-4-09

BILL NO. SB456

Carl E. Vonne, Chairman

Cedric Black Eagle, Vice-Chairman

Scott Russell, Secretary

Darren Old Coyote, Vice-Secretary

March 2, 2009

Montana State Legislature  
Attn: Senate Tax Committee  
P.O. Box 201706  
Helena, MT 59620-1706

RE: Hearing on SB 456 - Exempting Tribes from Property Tax, 61st Legislative Session

Dear Honorable Tax Committee Members:

I am writing on behalf of the Crow tribe, to express our strong support for Senate Bill 456, which would exempt tribally-owned fee lands from local property taxes. Senate Bill 456 would accomplish several important legislative objectives. First, the legislation would strengthen the government-to-government relationship between the State of Montana and the Indian tribes located within the state, at minimal cost.

Second, Senate Bill 456 would provide equity and fairness because it would treat tribal governments the same as other governments in the state under section 15-6-201 of the Montana Code, recognizing overall intergovernmental tax immunity principles. Third, the legislation would codify a longstanding disclaimer, pre-constitutional and constitutional, that "all lands owned or held by any Indian or Indian tribes shall remain under the absolute jurisdiction and control of the congress of the United States." See Montana Constitution Art. I (1972); 1889 Enabling Act; 1864 Organic Act.

Fourth, if this legislation is enacted, Montana would join other states, including Washington, New York, and Maine, in exempting tribally-owned property from local taxation. For all of the foregoing reasons, we join other tribal governments in asking that you pass this legislation.

Thank you for your time and consideration of this important legislation.

Sincerely,

Cedric Black Eagle  
Interim Chairman, Crow Tribe